

**Unaudited Financial Statements**  
**for the Period 19 November 2020 to 30 November 2021**  
**for**  
**Cuilcheanna House Onich Limited**

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for the Period 19 November 2020 to 30 November 2021**

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**DIRECTOR:** Ms E Thorpe

**SECRETARY:** Turcan Connell Company Secretaries Limit

**REGISTERED OFFICE:** Cuilcheanna House  
Onich  
Fort William  
PH33 6SD

**REGISTERED NUMBER:** SC681401 (Scotland)

**ACCOUNTANTS:** Horley Green Chartered Accountants  
Horley Green House  
Horley Green Road  
Claremount  
Halifax  
West Yorkshire  
HX3 6AS

**Balance Sheet**  
**30 November 2021**

	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	4		<b>15,000</b>
Tangible assets	5		<u><b>23,669</b></u>
			<b>38,669</b>
 <b>CURRENT ASSETS</b>			
Debtors	6	<b>32,843</b>	
Cash at bank		<u><b>4,299</b></u>	
		<b>37,142</b>	
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u><b>89,462</b></u>	
<b>NET CURRENT LIABILITIES</b>			<u><b>(52,320)</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u><b>(13,651)</b></u></u>
 <b>CAPITAL AND RESERVES</b>			
Called up share capital			<b>1</b>
Retained earnings			<u><b>(13,652)</b></u>
			<u><u><b>(13,651)</b></u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 13 April 2022 and were signed by:

Ms E Thorpe - Director

**Notes to the Financial Statements  
for the Period 19 November 2020 to 30 November 2021**

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**1. STATUTORY INFORMATION**

Cuilcheanna House Onich Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents the net amount receivable for goods supplied and services provided, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1.

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
Additions	<u>15,000</u>
At 30 November 2021	<u>15,000</u>
<b>NET BOOK VALUE</b>	
At 30 November 2021	<u>15,000</u>

**Notes to the Financial Statements - continued  
for the Period 19 November 2020 to 30 November 2021**

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5.	<b>TANGIBLE FIXED ASSETS</b>			
		<b>Long leasehold</b>	<b>Fixtures and fittings</b>	<b>Totals</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>COST</b>			
	Additions	<u>10,665</u>	<u>15,299</u>	<u>25,964</u>
	At 30 November 2021	<u>10,665</u>	<u>15,299</u>	<u>25,964</u>
	<b>DEPRECIATION</b>			
	Charge for period	<u>-</u>	<u>2,295</u>	<u>2,295</u>
	At 30 November 2021	<u>-</u>	<u>2,295</u>	<u>2,295</u>
	<b>NET BOOK VALUE</b>			
	At 30 November 2021	<u>10,665</u>	<u>13,004</u>	<u>23,669</u>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>£</b>
	Other debtors			1,725
	Other Debtors			30,000
	Prepayments			<u>1,118</u>
				<u>32,843</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>£</b>
	Trade creditors			6,315
	Flow PR Limited			17,000
	Directors' loan accounts			65,367
	Accrued expenses			<u>780</u>
				<u>89,462</u>
8.	<b>RELATED PARTY DISCLOSURES</b>			
	The company is controlled by the company director.			

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.